

**IN THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently amended) A handle apparatus of a tailgate having an upper panel and a lower panel for a vehicle, comprising:

a bracket mounting part mounted at an upper portion of said lower panel that forms a gap with upper panel, wherein said bracket mounting part protrudes vertically upwards from said upper portion of said lower panel;

a handle bracket mounted at said bracket mounting part that bridges said gap, with a lower end of said handle ~~buck~~et bracket being positioned above a lower end of said upper panel, wherein said handle bracket is fixedly abutted to said bracket mounting part with a nut part, wherein said nut part of said handle bracket extends into a horizontal part of said handle bracket towards said upper panel, and said horizontal part extends to a panel connector to allow the lower end of said upper panel to be connected;

a handle rotatably hinged via a hinge connected to said handle bracket with a bottom end of said handle being positioned above the lower end of said upper panel; and  
a link mechanism for transmitting a rotating motion of said hinge to a tailgate latch.

2. (Canceled)

3. (Original) The apparatus as defined in claim 1, wherein said link mechanism comprises:

a rotating plate rotatably fixed to an inner tailgate panel;

a handle side rod connecting with said rotating plate and said handle; and

a latch side rod connecting with said rotating plate and said tailgate latch.

4. (Original) The apparatus as defined in claim 3, wherein said rotating plate is L-shaped and is centrally and rotatably coupled to said inner tailgate panel, and an upper branch of said rotating plate is rotatably coupled with said handle side rod while a lower branch of said rotating plate is rotatably coupled to said latch side rod.

5. (Canceled)

6. (Currently amended) The apparatus as defined in claim 5[1], wherein a corner area between said horizontal part and said panel connector is provided with a support part for supporting said handle via said hinge and a through hole.

7. (Currently amended) The apparatus as defined in claim 5[1], wherein said panel connector is mounted with a lower side flange and a hitching jaw, so that a distal end formed by a lower side part of said upper panel bent toward an inner side of said upper panel and is fixedly inserted between said lower side flange and said hitching jaw.